

## **KEY HIGHLIGHTS OF THE 51<sup>st</sup> GST COUNCIL MEETING**

The 51st Meeting of the GST Council was held on August 2, 2023 via video conferencing at New Delhi under the chairpersonship of the Union Finance & Corporate Affairs Minister, Smt. Nirmala Sitharaman.

### **Key recommendations made by the GST Council in its 51<sup>st</sup> Meeting:**

#### **GST on Casinos, Race Courses and Online Gaming**

The GST Council, in its 50th meeting held on July 11, 2023, deliberated on the Second Report of Group of Ministers (GoM) on Casinos, Race Courses and Online Gaming and recommended GST at a uniform rate of 28% to be charged on actionable claims on full face value irrespective of whether the activities are a game of skill or chance.

In this connection, the GST Council provided following clarifications in its 51<sup>st</sup> Meeting:

1. The value of supply of online gaming and actionable claims in casinos for levy of GST shall be on the amount paid / payable / deposited with the supplier at entry level and not on the total value of each bet placed. Hence, GST shall not be charged on the amount entered into games / bets out of winnings of previous games / bets.
2. Single & simplified registration procedure for supplier of online money gaming located outside India to a person in India. In case of failure to obtain registration and payment of tax, blocking of public access of such supplier of online money gaming.
3. The IGST & CGST Acts & Rules (including Schedule III of the CGST Act) to be amended to provide clarity on the taxation of supplies in casinos, online gaming & horse racing and valuation of the supply of online gaming and the supply of actionable claims.
4. The amendments to be brought into effect from 1st October 2023. The GST Council will review the decisions after six months of its implementation.

The recommendations of the GST Council would be given effect through relevant Circulars / Notifications / Law amendments which alone shall have the force of law. Please [Click Here](#) to read the Press Release.

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